

SPORTS SHINKO (USA) CO., LTD.
TRIAL BALANCE (USD)
FOR THE TWELVE PERIODS ENDING DECEMBER 31, 2004

Jan. - Dec., 2004

14130 UFJ
14150 B/KHAWAII
16600 DUE TO/FROM AFFILIATE
20610 INITIAL FUNDING-IC NP
26876 OTHER LIAB
31020 COMMON STOCK
31040 A-P-I-C
33040 PRIOR YRS RE
33050 ALLOCATED YTD EARNINGS
44820 OTHER INCOME
66280 MISCELLANEOUS EXPENSE
80010 EXTRAORDINARY GAIN/(LOSS)
83550 CORPORATE TAX
83580 INHABITANT TAX - INCOME

CONFIDENTIAL

Exhibit 33

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10/11/05 at 16:44:12.07

Page: 1

Sports Shinko (USA), Co., Ltd.
General Ledger
For the Period From May 1, 2004 to May 31, 2004

Filter Criteria includes: Report order is by ID. Report is printed with Truncated Transaction Descriptions and in Detail Format.

| Account ID Account Description | Date | Reference | Jrnl | Trans Description | Debit Amt | Credit Amt | Balance |
|------------------------------------|---------|-----------|------|-----------------------|-----------|------------|---------|
| 1000 Wells Fargo Account | 5/1/04 | | | Beginning Balance | | | |
| | 5/31/04 | | GENI | Interest Income | | | |
| | 5/31/04 | | | Current Period Change | | | |
| | 5/31/04 | | | Ending Balance | | | |
| 1050 Bank of Hawaii | 5/1/04 | | | Beginning Balance | | | |
| | 5/31/04 | | | Ending Balance | | | |
| 1450 Prepaid/Deposits | 5/1/04 | | | Beginning Balance | | | |
| | 5/31/04 | | | Ending Balance | | | |
| 1500 La Costa Const Receivable | 5/1/04 | | | Beginning Balance | | | |
| | 5/31/04 | | | Ending Balance | | | |
| 1550 La Costa Receivable | 5/1/04 | | | Beginning Balance | | | |
| | 5/31/04 | | | Ending Balance | | | |
| 1700 Encinitas Receivable | 5/1/04 | | | Beginning Balance | | | |
| | 5/31/04 | | | Ending Balance | | | |
| 1802 Grenelefe (Japan) Receiva | 5/1/04 | | | Beginning Balance | | | |
| | 5/31/04 | | | Ending Balance | | | |
| 1802a Grenelefe Receivable | 5/1/04 | | | Beginning Balance | | | |
| | 5/31/04 | | | Ending Balance | | | |
| 1803 Grenelefe (Japan) Int Rec | 5/1/04 | | | Beginning Balance | | | |
| | 5/31/04 | | | Ending Balance | | | |
| 1806 Hawaii (Japan) Receivable | 5/1/04 | | | Beginning Balance | | | |
| | 5/31/04 | | | Ending Balance | | | |
| 1806H Int Hawaii (Japan) Receiv | 5/1/04 | | | Beginning Balance | | | |
| | 5/31/04 | | | Ending Balance | | | |
| 1850 Investment in Subsidiaries | 5/1/04 | | | Beginning Balance | | | |
| | 5/31/04 | | | Ending Balance | | | |
| 1900 Property/Equipment | 5/1/04 | | | Beginning Balance | | | |
| | 5/31/04 | | | Ending Balance | | | |

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